

ID: CCA_2013050114164761

Office:

UILC: 469.14-00

Number: **201321021**

Release Date: 5/24/2013

From:

Sent: Wednesday, May 01, 2013 2:16:59 PM

To:

Cc:

Subject: RE: Rev. Proc. 2011-34

Dear

You have requested our interpretation of one of the procedural requirements for obtaining relief under Revenue Procedure 2011-34, which provides guidance under § 1.469-9(g) of the Income Tax Regulations allowing certain taxpayers to make late elections to treat all interests in rental real estate as a single rental real estate activity. In particular, section 4.02 of Rev. Proc. 2011-34 provides in part that to obtain relief, "The taxpayer must attach the statement required by § 1.469-9(g)(3) to an amended return for the most recent tax year and mail the amended return to the IRS service center where the taxpayer will file its current year tax return." You have asked whether, if Appeals otherwise has authority to accept amended returns from a taxpayer, Appeals may accept the amended return required by section 4.02 of Rev. Proc. 2011-34.

Our view is if Appeals otherwise has authority to accept amended returns from a taxpayer, Appeals may accept the amended return required by section 4.02 of Rev. Proc. 2011-34.

We appreciate the opportunity to provide assistance to you.